

Veterans and Surviving Spouses Property Tax Credit - Qualifications

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1. **What is the veterans and surviving spouses property tax credit?**

The veterans and surviving spouses property tax credit is a credit equal to the amount of property taxes paid during the year on an eligible veteran's or surviving spouse's principal dwelling. The credit is claimed on the Wisconsin income tax return. Before claiming the credit, the veteran or surviving spouse must obtain verification of their eligibility for the credit from the Wisconsin Department of Veterans Affairs (WDVA). A copy of this verification must be attached to the Wisconsin income tax return for the first year that the credit is claimed. The verification is not required to be submitted with the return in subsequent years unless the veteran's or surviving spouse's eligibility changes.

2. **Who is eligible for the credit?**

The veterans and surviving spouses property tax credit is available to an eligible unremarried surviving spouse or an eligible veteran.

An "eligible unremarried surviving spouse" means an unremarried surviving spouse (certified by the Wisconsin Department of Veterans Affairs) of an individual who meets all of the following:

- Served on active duty in the U.S. Armed Forces or in forces incorporated as part of the U.S. Armed Forces or in the National Guard or a reserve component of the U.S. Armed Forces

- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service
- Met one of the following conditions:
 1. Died while on active duty and while a resident of Wisconsin
 2. Was a resident of Wisconsin at the time of their death and had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability
 3. In the case of an individual who served in the National Guard or a reserve component, while a resident of Wisconsin died in the line of duty while on active or inactive duty for training purposes
 4. For taxable years beginning on or after January 1, 2014, was a resident of Wisconsin at the time of their death and following the individual's death, their spouse began to receive, and continues to receive, dependency and indemnity compensation, as defined in 38 USC 101(14)

"Eligible veteran" means an individual who is certified by the Wisconsin Department of Veterans Affairs as meeting all of the following conditions:

- Served on active duty under honorable conditions in the U.S. Armed Forces or in forces incorporated in the U.S. Armed Forces
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service
- Is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability

"Individual unemployability" means a condition under which a veteran has a service-connected disability rating of either 60% under 38 USC 1114 or 1134 or two or more service-connected disability conditions where one condition has at least a 40% scheduler rating and the combined scheduler rating for all conditions is at least 70%, and has an administrative adjustment added to their service-connected disability, due to individual unemployability, such that the federal Department of Veterans Affairs rates the veteran 100% disabled.

3. How do I obtain verification of my eligibility for the credit?

You must obtain verification of your eligibility from the WDVA. Information, instructions and the request form are available from the WDVA website at: dva.wi.gov. Information and forms are also available from your county veterans service officer. After verifying the information, DVA will issue you a certificate verifying your eligibility. This verification must be attached to your Wisconsin income tax return for the first year for which you are claiming the credit. The verification is not required to be submitted with the return in subsequent years unless your eligibility changes.

4. I did not enter service from Wisconsin, but I have lived in Wisconsin for a long time and meet all other qualifications for the credit. Do I qualify?

You may qualify for the credit if you were a resident of Wisconsin for at least five consecutive years at any time following entry into active duty military service in the U.S. Armed Forces or forces incorporated in the U.S. Armed Forces. You must be able to verify your resident status with the WDVA.

5. I have a 100% service-connected disability rating based on individual unemployability. Do I qualify for the credit?

If you meet all other conditions, you may be able to qualify for the credit. The WDVA will determine eligibility after reviewing the information submitted to them.

6. I am 35 years old and have a 100% service-connected disability rating. Do I qualify for the credit?

If you meet all other conditions, you would qualify for the credit.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of December 13, 2022: secs. 71.07(6e) and 73.03, [Wis. Stats.](#)

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.

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